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## **Tax Year 2015 changes to Sales, Use and Withholding Taxes for Accelerated Filers**

In January 2015, the Michigan Department of Treasury will begin to process current year Sales, Use, and Withholding (SUW) tax returns with a new online system. As a result of this new processing system, there will be changes to the SUW forms and the way taxpayers can file and make payments for their tax year 2015 returns. For additional information on the 2015 SUW changes, visit [www.michigan.gov/mtobusiness](http://www.michigan.gov/mtobusiness).

### **SUW Taxpayer Notification**

All registered SUW taxpayers were sent a letter titled *New Online Registration and Sales Use and Withholding Tax Services*. The letter explained how to create an online profile in order to use the new Michigan Treasury Online (MTO) services. MTO allows taxpayers to electronically register for taxes, update addresses, add or delete tax types, file and pay SUW taxes in one transaction, and add a payroll service provider as applicable. Due to the range of e-services provided, all SUW taxpayers are encouraged to sign up for MTO. For additional MTO information, visit [www.michigan.gov/mtobusiness](http://www.michigan.gov/mtobusiness).

### **Specific Information for SUW Taxpayers Filing on an Accelerated Basis in 2015**

- **Sales and Use tax filing frequency and calculation method has not changed:**  
Accelerated Sales and Use tax filers must continue to make the 75% prepayment due for the current month and reconcile and pay the previous month's actual liability.
- **The filing of a return is required.** Historically, taxpayers paying by electronic funds transfer (EFT) were not required to file a separate, corresponding return. Beginning January 2015, all taxpayers will be required to file an actual return regardless of how they pay and regardless of whether tax is due.
- **Taxpayers will have three filing options:**
  1. Free E-file: Using the state's website, MTO, beginning January 15, 2015.
  2. E-file: Using Treasury approved commercial or proprietary software.
  3. Paper file (for eligible forms only): Downloading forms from Treasury's Web site and mailing a completed copy.

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- **The Department of Treasury will no longer mail out forms.** Beginning January 15, 2015, tax year 2015 SUW forms will be available for free electronic filing through MTO and also available to download at **[www.michigan.gov/taxes](http://www.michigan.gov/taxes)**.
- **Accelerated filers must continue to pay electronically.** Accelerated filers using MTO can electronically submit their returns and initiate an EFT debit payment in a single session. Importantly, the MTO debit payment can be made as one combined payment eliminating the need to make three distinct payment transactions for sales, use, and withholding tax liabilities. Taxpayers may continue to initiate EFT credit payments through their financial institutions but they are required to separately file a return.
- **Accelerated Withholding Payment Information:** MTO will not be available for tax year 2015 accelerated withholding payments due January 1, 2015 – January 11, 2015. Continue to use your existing EFT payment process for these payments. MTO will be available for 2015 payments beginning January 12, 2015.
- **Your username and password used in the current Michigan Automated Payment System for EFT Debit Payments will not be valid in MTO:** You can initially establish a new user code and password in MTO to store your bank or credit card information, or you may choose to sign-on as a guest and enter this information with each payment.